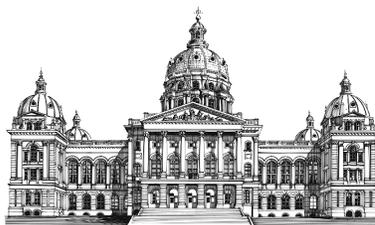

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School Foundation Aid – FY 2002 Budget Reduction and FY 2003 Budget Alternatives

ISSUE

This *Issue Review* examines the impact of the 4.3% budget reduction to the FY 2002 standing appropriation for school foundation aid and budget alternatives to the FY 2003 standing appropriation.

AFFECTED AGENCIES

Department of Education
Local School Districts
Area Education Agencies (AEAs)

CODE AUTHORITY

Chapter 257, Code of Iowa

BACKGROUND

The Governor recommended and the General Assembly approved an across-the-board reduction of 4.3% to the FY 2002 General Fund appropriations during the Extraordinary Session on November 8, 2001.

The General Assembly set allowable growth at 4.0% during the 2000 Legislative Session. It is estimated that State aid for allowable growth in FY 2002 will total \$1.803 billion, an increase of \$55.3 million compared to FY 2001. Reducing State appropriations for school aid by 4.3% in FY 2002 will cost school districts and area education agencies approximately \$77.5 million.

Despite losing State aid, school districts retain the authorized spending authority for FY 2002. School districts have the following options to deal with the reduction of State aid:

- School districts could use the cash reserve levy authority to offset the reduction.
- School Districts could borrow money from the Iowa School Cash Anticipation Project (ISCAP). This borrowed money would have to be repaid in future years using the Cash Reserve Levy.
- School districts could borrow short-term notes, called Stamp Warrants, from local lending institutions. This borrowed money would have to be repaid in future years using the Cash Reserve Levy.

- School districts could reduce expenditures and carry a larger unspent budget authority into FY 2003. Carrying a larger unspent balance into future years would allow school districts to have larger cash reserves in future years.

The FY 2002 across-the-board school district share of the reduction is \$74.1 million and the AEA share is \$3.4 million. In addition to the 4.3% across-the-board reduction, the AEAs received a reduction in State aid of \$7.5 million for Special Education programs for FY 2002 in HF 755 (Standing Appropriations Act). **Attachment A** details reductions for the AEAs (including the reduction enacted during the 2001 Legislative Session) and **Attachment B** details the FY 2002 reductions for school districts.

CURRENT SITUATION

During the 2001 Legislative Session, the General Assembly set allowable growth for FY 2003 at 4.0%. Present current law estimates indicate that School Foundation Aid will total \$1.878 billion in State aid for FY 2003, an increase of \$152.4 million (8.8%) over the estimated net FY 2002 amount.

ALTERNATIVES AND BUDGET IMPACTS

The 2002 General Assembly may make changes to the FY 2003 School Aid Formula that would reduce the FY 2003 State Aid amount. Some alternatives and the budget impacts include the following:

- **Take No Action**

The 2001 General Assembly passed an allowable growth rate of 4.0% for FY 2003. If no action is taken, the increase in State Aid over the adjusted FY 2002 amount will be approximately \$152.4 million (8.8%).

- **Reduce the FY 2003 Allowable Growth Percentage**

Reducing the allowable growth percentage from 4.0% to a lower percentage is one alternative for reducing the amount of State General Fund expenditures in FY 2003. In general, each 1.0% reduction in the allowable growth percentage rate will result in a reduction of approximately \$23.0 million over FY 2003 current law. Although an allowable growth reduction will decrease the overall budget of a school district, the budget guarantee provision will maintain the school district's Regular Program District Cost at the previous year's level. Under current law, any reduction in the FY 2003 allowable growth rate will cause the budget guarantee (funded through local property tax) to increase. **Table 1** displays allowable growth rates and the impact on State aid, property taxes, and the budget guarantee implications.

Table 1 indicates when the allowable growth rate is reduced from 4.0% to 1.0%, State aid will be reduced by \$69.8 million compared to current law. However, if allowable growth is reduced the budget guarantee will increase accordingly. The increase will range from \$8.9 million with 127 school districts qualifying to \$27.1 million with 241 school districts qualifying. This alternative also has implications for FY 2004 and future years as the State cost per pupil and district cost per pupil used in calculating allowable growth will be reduced.

Table 1
Impact of Changing the FY 2003 Allowable Growth Rate
Dollars in Millions

<u>Est. FY 2003</u>	<u>Allowable Growth Percentage</u>	<u>State Aid Total</u>	<u>Change to Est. Net FY 2002 Total</u>	<u>Percent Increase</u>	<u>Total Foundation Property Tax</u>	<u>Change to Est. Net FY 2002 Total</u>	<u>Percent Increase</u>	<u>Est. FY 2003 Budget Gurantee Amount</u>	<u>Number of Distrcts on Budget Gurantee</u>
Current Law	4.0%	\$ 1,877.5	\$ 152.4	8.8%	\$ 993.2	\$ 36.1	3.8%	\$ 8.9	127
	3.0%	1,853.9	128.8	7.5%	993.3	36.2	3.8%	12.6	157
	2.0%	1,831.3	106.2	6.2%	994.3	37.2	3.9%	18.2	201
	1.0%	1,807.7	82.6	4.8%	999.9	42.8	4.5%	27.1	241
	0.0%	1,784.6	59.5	3.4%	1,008.9	51.8	5.4%	39.8	286
	-1.0%	1,762.1	37.0	2.1%	1,021.1	64.0	6.7%	56.1	317
	-2.0%	1,738.4	13.3	0.8%	1,037.9	80.8	8.4%	75.7	340
	-3.0%	1,715.9	-9.2	-0.5%	1,054.8	97.7	10.2%	96.3	355
	-4.0%	1,692.8	-32.3	-1.9%	1,073.1	116.0	12.1%	117.7	362
Match REC Growth (1.2%)	-1.7%	1,745.7	20.6	1.2%	1,032.4	75.3	7.9%	69.8	334
Status Quo Funding	-2.6%	1,725.5	0.4	0.0%	1,047.5	90.4	9.4%	87.5	350

- **Reduce the FY 2002 Cost per Pupil**

Reducing the FY 2002 State cost per pupil, district cost per pupil, and AEA special education cost per pupil would cause the FY 2003 costs per pupil to be reduced and would reduce the amount of State aid in FY 2003. As in the case of an allowable growth reduction, a per-pupil reduction would increase the budget guarantee amount in FY 2003.

For example, it is estimated that a reduction in the State cost per pupil and district cost per pupil of \$127 and a reduction to the AEA special education cost per pupil of \$24 would decrease State aid by a comparable amount as the FY 2002 4.3% across-the-board reduction. Implementing these reductions will result in the following:

- A decrease in State aid of \$76.5 million in FY 2003 compared to current law.
- A decrease in the combined district cost of \$63.8 million in FY 2003 compared to current law.
- An increase in property tax of \$12.7 million in FY 2003 compared to current law.
- Much of the increase in property tax in FY 2003 can be attributed to the increase in the budget guarantee. A reduction to the cost per pupil would cause the budget guarantee to total approximately \$17.4 million and the number of districts receiving the budget guarantee to increase to 240. In FY 2002, 115 school districts received the budget guarantee totaling \$7.7 million.

- **Increase the Uniform Levy**

The Uniform Levy is currently \$5.40/\$1,000 of property valuation. Increasing the Uniform Levy will not impact a school district's spending authority but instead reduce the amount of State aid and increase the amount of property tax a school district will receive. Each \$0.10 increase in the Uniform Levy would reduce State aid by approximately \$10.0 million in FY 2003. For example, increasing the Levy to \$5.70/1,000 of property valuation will reduce State aid and increase local property tax by \$30.0 million over current law.

- **Reduce the Regular Program Foundation Level**

Current law establishes the Regular Program Foundation Level at 87.5%. This is defined as the amount that is funded through the Uniform Property Tax Levy and State aid. The remaining 12.5% is funded through the additional property tax levy. By reducing the Regular Program Foundation Level, State aid would be reduced and local property tax would be increased. Under this alternative, school districts would maintain the budget authority but receive more in property tax. Each 1.0% reduction in the Regular Program Foundation Level would reduce State aid and increase local property tax by approximately \$23.3 million.

- **Reduce the Regular Special Education Program Foundation Level**

Current law establishes the Regular Special Education Program Foundation Level at 87.5%. This is defined as the amount that is funded through the Uniform Levy and State aid. The remaining 12.5% is funded through local property taxes. By reducing the Regular Special Education Program Foundation Level, State aid would be reduced and local property tax would be increased. Using this alternative, school districts would maintain the budget authority but receive more in property tax. Each 1.0% reduction in the Regular Special Education Program Foundation Level would reduce State aid and increase local property tax by approximately \$3.2 million.

- **Reduce the Area Education Agency Foundation Level**

Current law establishes the Area Education Agency Foundation Level at 79.0%. This is defined as the amount that is funded through the Uniform Levy and State aid. The remaining 21.0% is funded through local property taxes. By reducing the Area Education Agency Foundation Level, State aid would be reduced and local property tax would be increased. Using this alternative, school districts would maintain the budget authority but receive more in property tax. Each 1.0% reduction in the Area Education Agency Foundation Level would reduce State aid and increase local property tax by approximately \$1.1 million.

Table 2 provides a list of the stated alternatives, the increase over the FY 2002 amount, and the decrease compared to current law.

**Table 2
Budget Reduction Alternatives**

<u>Alternatives</u>	<u>FY 2002 State Aid</u>	<u>Est. FY 2003 State Aid</u>	<u>Est. FY 2003 Increase</u>	<u>Est. FY 2003 State Aid Reduction</u>
No law change	\$ 1,725,090,500	\$ 1,877,505,122	\$ 152,414,622	N.A.
Reduce FY 03 Allowable Growth from 4% to 3%		\$ 1,853,854,332	\$ 128,763,832	\$ 23,650,790
Increase Uniform Levy from \$5.40 to \$5.50 in FY 03		\$ 1,867,521,059	\$ 142,430,559	\$ 9,984,063
Increase Uniform Levy from \$5.40 to \$5.60 in FY 03		\$ 1,857,537,015	\$ 132,446,515	\$ 19,968,107
Reduce the Regular Program Foundation Level from 87.5% to 86.5% in FY 03		\$ 1,854,226,208	\$ 129,135,708	\$ 23,278,914
Reduce the Regular Program Foundation Level from 87.5% to 85.5% in FY 03		\$ 1,830,947,292	\$ 105,856,792	\$ 46,557,830
Reduce the Regular Special Education Foundation Level from 87.5% to 79.0% in FY 03		\$ 1,850,340,801	\$ 125,250,301	\$ 27,164,321
Reduce the AEA Foundation Level from 79.0% to 69.0% in FY 03		\$ 1,865,790,212	\$ 140,699,712	\$ 11,714,910
Reduce the FY 2002 State Cost per Pupil and District Cost per Pupil by \$127. Reduce the AEA Special Education Cost per Pupil by \$24.		\$ 1,800,996,308	\$ 75,905,808	\$ 76,508,814

Allowable growth estimates are based on assumptions and are subject to change. For a list of the assumptions, please contact the LFB.

STAFF CONTACT: Shawn Snyder (Ext. 17799)

FY 2002 State Aid Reductions to Area Education Agencies

	FY 2002 4.3% State Aid Reduction	FY 2002 Special Education State Aid Reduction	Total FY 2002 AEA Reduction in State Aid
AEA 01 Keystone	\$ 226,463	\$ 542,933	\$ 769,396
AEA 02 Northern Trails	147,995	319,256	467,251
AEA 03 Lakeland	84,129	186,611	270,740
AEA 04	71,269	175,907	247,176
AEA 05 Arrowhead	168,217	379,498	547,715
AEA 06	112,436	241,352	353,788
AEA 07	217,973	488,458	706,431
AEA 09 Mississippi Bend	351,956	767,782	1,119,738
AEA 10 Grant Wood	443,279	963,257	1,406,536
AEA 11 Heartland	808,774	1,699,030	2,507,804
AEA 12 Western Hills	211,217	472,333	683,550
AEA 13 Loess Hills	222,053	475,103	697,156
AEA 14 Green Valley	80,432	177,639	258,071
AEA 15 Southern Prairie	162,627	342,242	504,869
AEA 16 Great River*	123,507	268,573	392,080
Total	<u>\$ 3,432,327</u>	<u>\$ 7,499,974</u>	<u>\$ 10,932,301</u>

*House File 759 (FY 2002 Appropriations Adjustment Act) appropriated \$118,000 from the General Fund for FY 2002 to Great River Area Education Agency (AEA 16) at Burlington to fully match federal fund draw down requirements related to special education.

**4.3% Reduction To State Aid for Allowable Growth
Ranked by Per Pupil Reduction**

Attachment B

Dist. No.	District Name	4.30% State Aid Reduction	Reduction Per Pupil	Rank of Valuation Per Pupil
4212	MELCHER-DALLAS	\$ 84,495	\$ 181	371
4797	NORWALK	368,192	177	369
1737	DES MOINES	5,688,289	176	333
1071	CENTERVILLE	298,788	176	368
1278	CLINTON	817,785	175	360
1093	CENTRAL DECATUR	125,987	171	345
6039	SIOUX CITY	2,510,227	171	366
5049	OTTUMWA	839,409	171	370
2295	FOREST CITY	241,343	170	343
4104	MARSHALLTOWN	861,774	169	354
6795	WATERLOO	1,844,492	169	312
4041	MAQUOKETA	266,583	169	327
4869	OELWEIN	274,501	168	356
981	CARLISLE	216,856	167	365
1701	DENISON	275,088	166	364
1782	DIAGONAL	19,753	166	147
6219	STORM LAKE	307,800	166	319
4131	MASON CITY	740,812	165	242
1476	COUNCIL BLUFFS	1,648,237	165	342
882	BURLINGTON	836,983	164	346
1107	CHARITON	223,668	164	351
4581	MUSCATINE	914,547	164	335
2124	ESTHERVILLE-LINCOLN CENTRAL	257,615	164	328
81	ALBIA	216,365	164	341
3609	LENOX	63,947	163	274
5184	PERRY	297,947	163	352
3942	MADRID	99,750	162	367
2313	FORT DODGE	694,836	162	252
4518	MOULTON-UDELL	50,506	162	350
729	BOONE	387,671	162	357
6098	SOUTH TAMA	273,512	162	331
1116	CHARLES CITY	288,827	161	243
243	ANDREW	57,842	161	273
4527	MOUNT AYR	134,444	161	278
1368	COLUMBUS	177,712	160	318
6012	SIGOURNEY	119,214	160	281
5256	PLEASANTVILLE	114,159	160	353
6094	SOUTHEAST WARREN	96,905	160	314
3375	KNOXVILLE	339,149	160	362
1619	DAVIS COUNTY	204,898	160	298
3114	INDIANOLA	516,629	160	340
1965	EAST CENTRAL	72,977	159	216
3744	LISBON	101,003	159	355
6512	TWIN CEDARS	75,522	159	320
2322	FORT MADISON	422,050	159	286
576	BELLE PLAINE	126,660	159	359
3042	HUDSON	121,691	159	329
6660	VINTON-SHELLSBURG	315,092	159	332
1675	DELWOOD	46,439	158	150

**4.3% Reduction To State Aid for Allowable Growth
Ranked by Per Pupil Reduction**

Attachment B

Dist. No.	District Name	4.30% State Aid Reduction	Reduction Per Pupil	Rank of Valuation Per Pupil
1863	DUBUQUE	1,536,768	158	211
4122	MARTENSDALE-ST MARYS	84,332	158	325
4491	MORAVIA	52,859	158	282
1082	CENTRAL CLINTON	266,089	158	305
234	ANAMOSA	217,437	158	337
6591	VALLEY	97,421	158	330
4086	MARION	278,931	158	304
1089	CENTRAL CITY	84,407	158	334
1211	CLARKE	232,347	158	321
3465	LAMONI	55,188	158	322
1611	DAVENPORT	2,736,349	157	306
4572	MURRAY	53,493	157	339
1152	CHEROKEE	188,201	157	310
6138	SPRINGVILLE	76,944	157	313
1970	EAST UNION	91,046	157	276
472	BALLARD	196,302	157	348
1062	CENTER POINT-URBANA	164,460	157	361
3312	KEOKUK	362,801	156	326
6101	SOUTHEAST POLK	699,219	156	336
4725	NEWTON	553,787	156	283
1215	CLARKSVILLE	66,058	156	324
4617	NEVADA	253,475	156	311
4554	MOUNT VERNON	164,884	156	358
4356	MISSOURI VALLEY	154,162	155	265
4787	NORTH WINNESHIEK	59,173	155	190
27	ADEL-DESOTO-MINBURN	222,844	155	299
6100	SOUTH WINNESHIEK	113,701	155	206
977	CARDINAL	108,071	155	349
7047	WINFIELD-MT UNION	65,680	155	164
7056	WINTERSET	249,159	155	300
1332	COLFAX-MINGO	148,318	155	347
4689	NEW LONDON	89,141	154	363
4698	NEW MARKET	30,008	154	272
4419	MFL MAR MAC	164,525	154	297
2826	HARLAN	259,873	154	250
3105	INDEPENDENCE	248,970	154	289
6175	STARMONT	138,900	154	254
1944	EAGLE GROVE	150,123	154	185
4505	MORMON TRAIL	48,236	154	167
1967	EAST GREENE	73,622	154	137
6854	WAYNE	108,534	154	293
5013	OSKALOOSA	408,277	154	315
4774	NORTH FAYETTE	179,446	154	290
720	BONDURANT-FARRAR	136,694	154	338
6867	WEBSTER CITY	261,442	153	204
6768	WASHINGTON	266,730	153	232
4509	MORNING SUN	39,101	153	291
6975	WEST LIBERTY	183,598	153	303
2834	HARMONY	84,840	153	344

**4.3% Reduction To State Aid for Allowable Growth
Ranked by Per Pupil Reduction**

Attachment B

Dist. No.	District Name	4.30% State Aid Reduction	Reduction Per Pupil	Rank of Valuation Per Pupil
2511	GLENWOOD	315,871	153	317
3645	LEWIS CENTRAL	391,319	153	248
1719	DENVER	114,860	153	308
1503	CRESTON	231,235	153	302
5463	RED OAK	215,143	153	292
2403	GARNER-HAYFIELD	129,754	153	287
5715	RUSSELL	30,059	152	309
6990	WEST SIOUX	118,211	152	261
6762	WAPSIE VALLEY	110,236	152	258
1053	CEDAR RAPIDS	2,751,408	152	205
6102	SPENCER	316,940	152	247
2673	NODAWAY VALLEY	133,754	151	219
549	BEDFORD	91,551	151	323
2977	HIGHLAND	98,176	151	263
4761	NORA SPRINGS-ROCK FALLS	71,950	151	244
3119	INTERSTATE 35	114,000	151	295
1917	BOYER VALLEY	87,472	151	218
5895	SEYMOUR	55,129	150	234
4779	NORTH POLK	137,256	150	294
6592	VAN BUREN	102,812	150	262
3029	HOWARD-WINNESHIEK	235,487	150	191
5976	SHENANDOAH	164,214	150	239
4773	NORTHEAST	103,213	150	173
3204	JESUP	127,364	150	241
5643	ROLAND-STORY	170,490	150	316
5130	PARKERSBURG	74,399	150	296
2466	GILBERT	132,746	150	231
99	ALBURNETT	94,788	150	270
3798	LOGAN-MAGNOLIA	97,695	150	280
7098	WOODBURY CENTRAL	94,200	150	269
2016	ELK HORN-KIMBALLTON	51,657	150	277
1044	CEDAR FALLS	641,946	149	220
5310	POSTVILLE	98,029	149	187
513	BAXTER	50,920	149	284
585	BELLEVUE	104,038	149	237
4905	OLIN	49,154	149	194
1953	EARLHAM	78,508	149	233
252	ANITA	51,586	149	181
5319	PCM	155,704	149	253
3195	JEFFERSON-SCRANTON	193,295	149	217
1963	EAST BUCHANAN	93,461	149	180
3154	IOWA VALLEY	103,592	149	301
5337	PRESTON	50,767	149	271
3150	IOWA FALLS	167,851	149	226
4599	NASHUA-PLAINFIELD	126,248	149	245
387	ATLANTIC	241,051	148	288
5805	SAYDEL	215,964	148	90
63	AKRON-WESTFIELD	91,380	148	235
2088	EMMETSBURG	118,448	148	101

**4.3% Reduction To State Aid for Allowable Growth
Ranked by Per Pupil Reduction**

Attachment B

Dist. No.	District Name	4.30% State Aid Reduction	Reduction Per Pupil	Rank of Valuation Per Pupil
1908	DUNKERTON	74,336	148	251
1431	CORNING	95,016	148	214
1080	CENTRAL CLAYTON	97,397	148	238
2781	HAMPTON-DUMONT	182,676	147	193
4014	MANNING	78,096	147	240
6950	WEST DELAWARE CO	287,518	147	275
6700	WACO	89,952	147	228
4536	MOUNT PLEASANT	316,239	147	285
4784	NORTH SCOTT	431,602	147	229
3582	EAST MARSHALL	126,015	147	255
135	ALLAMAKEE	225,514	147	210
6985	WEST MARSHALL	126,753	147	186
5724	RUTHVEN-AYRSHIRE	42,337	147	120
6651	VILLISCA	68,158	147	246
1449	CORWITH-WESLEY	30,806	147	4
4269	MIDLAND	115,742	146	126
1638	DECORAH	231,349	146	196
504	BATTLE CREEK-IDA GROVE	124,034	146	188
1989	EDGEWOOD-COLESBURG	85,945	146	279
6509	TURKEY VALLEY	93,196	146	182
609	BENTON	261,394	146	184
6246	STRATFORD	32,055	146	93
1791	DIKE-NEW HARTFORD	120,481	146	249
1079	CENTRAL LEE	156,256	146	266
918	CALAMUS/WHEATLAND	80,585	146	172
5742	SAC	77,311	146	223
171	ALTA	92,706	146	212
7092	WOODBINE	84,081	145	236
261	ANKENY	847,235	145	259
6987	WEST MONONA	100,695	145	156
2097	ENGLISH VALLEYS	70,631	145	162
7110	WOODWARD-GRANGER	99,086	145	213
3555	LAWTON-BRONSON	93,028	145	227
6097	SOUTH PAGE	53,218	145	267
4777	NORTH LINN	116,625	145	268
1233	CLEAR LAKE	219,673	145	122
1197	CLARINDA	151,030	145	257
5994	SIBLEY-OCHEYEDAN	135,395	144	192
6460	TRI-CENTER	109,544	144	208
4995	OSAGE	154,549	144	169
4033	MAPLE VALLEY	88,794	144	123
1576	DALLAS CENTER-GRIMES	216,034	144	264
6165	STANTON	40,033	143	307
126	ALGONA	208,492	143	66
6471	TRIPOLI	73,226	143	224
4788	NORTHWOOD-KENSETT	82,084	143	149
7038	WILTON	131,524	143	222
2007	ELDORA-NEW PROVIDENCE	100,371	143	163
270	ANTHON-OTO	46,347	143	111

**4.3% Reduction To State Aid for Allowable Growth
Ranked by Per Pupil Reduction**

Attachment B

Dist. No.	District Name	4.30% State Aid Reduction	Reduction Per Pupil	Rank of Valuation Per Pupil
6840	WAVERLY-SHELL ROCK	282,693	143	209
6462	TRI-COUNTY	54,053	143	130
6534	UNDERWOOD	100,607	143	197
2349	FREDERICKSBURG	54,051	142	171
2709	GRINNELL-NEWBURG	263,688	142	195
6093	OLON	157,958	142	256
6003	SIDNEY	58,806	142	168
594	BELMOND-KLEMME	128,783	142	141
1097	SOUTHEAST WEBSTER	76,852	142	135
279	APLINGTON	53,133	142	170
3186	JANESVILLE	52,271	142	230
2727	GRUNDY CENTER	93,880	141	175
6408	TIPTON	127,204	141	207
621	BETTENDORF	600,219	141	225
5616	ROCKWELL-SWALEDALE	63,768	141	143
1350	COLLINS-MAXWELL	79,712	141	203
6759	WAPELLO	111,913	141	215
1413	COON RAPIDS-BAYARD	80,305	141	131
6937	WEST BURLINGTON	70,405	141	199
2718	GRISWOLD	100,523	141	132
6273	SUMNER	99,731	140	200
2556	GRAETTINGER	41,849	140	114
2862	HARTLEY-MELVIN-SANBORN	124,025	140	153
846	BROOKLYN-GUERNSEY-MALCOM	94,699	140	179
3978	MALVERN	55,895	140	127
3231	JOHNSTON	555,883	140	201
2151	EXIRA	50,466	139	165
2367	FREMONT	27,235	139	75
4043	MAQUOKETA VALLEY	137,822	139	198
1602	DANVILLE	65,824	139	260
6264	WEST CENTRAL VALLEY	144,060	139	140
7029	WILLIAMSBURG	157,361	139	178
2763	GUTTENBERG	73,610	139	116
819	WEST HANCOCK	97,904	139	78
5949	SHELDON	150,845	139	142
2369	FREMONT-MILLS	63,896	139	148
3715	LINN-MAR	691,824	138	221
2502	GLADBROOK-REINBECK	118,687	138	117
3691	NORTH CEDAR	140,062	138	155
2394	GARNAVILLO	34,522	138	34
5283	POCAHONTAS AREA	110,999	138	54
3600	LE MARS	310,512	137	202
7083	WODEN-CRYSTAL LAKE	26,951	137	44
6615	VAN METER	71,340	137	176
6930	WEST BRANCH	110,576	137	174
153	ALLISON-BRISTOW	51,513	137	166
1926	DURANT	85,579	137	121
1221	CLEAR CREEK-AMANA	162,428	137	96
1935	UNION	165,323	137	146

**4.3% Reduction To State Aid for Allowable Growth
Ranked by Per Pupil Reduction**

Attachment B

Dist. No.	District Name	4.30% State Aid Reduction	Reduction Per Pupil	Rank of Valuation Per Pupil
6983	WEST LYON	110,648	136	128
18	ADAIR-CASEY	52,257	136	124
441	A-H-S-T	97,761	136	118
6030	SIOUX CENTER	119,258	136	105
1224	CLEARFIELD	15,511	136	84
2169	FAIRFIELD	282,577	136	139
5166	PELLA	289,069	136	189
1975	RIVER VALLEY	76,626	136	129
3420	LAKE MILLS	100,958	136	158
747	BOYDEN-HULL	77,737	135	103
4772	NORTH CENTRAL	80,967	135	160
1095	CENTRAL LYON	97,836	135	145
4271	MID-PRAIRIE	167,930	135	152
6048	SIOUX CENTRAL	71,952	135	83
5163	PEKIN	104,075	135	104
2772	HAMBURG	44,378	135	91
4446	MONTICELLO	145,046	135	159
3537	LAURENS-MARATHON	64,519	135	79
2113	ESSEX	38,467	134	177
414	AUDUBON	103,719	134	154
5922	SHEFFIELD-CHAPIN	47,182	134	94
3060	HUMBOLDT	187,388	134	151
5607	ROCK VALLEY	71,539	134	99
6822	WAUKEE	318,455	134	136
2327	FOX VALLEY	27,487	133	183
3705	LINEVILLE-CLIO	13,276	133	68
2664	GREENE	51,870	133	98
2754	GUTHRIE CENTER	67,847	133	144
4662	NEW HAMPTON	163,257	133	113
5697	RUDD-ROCKFORD-MARBLE ROCK	86,622	132	134
5832	SCHLESWIG	40,646	132	80
6969	WEST HARRISON	66,609	132	58
3816	LONE TREE	56,544	132	108
1647	DEEP RIVER-MILLERSBURG	28,332	132	119
6579	URBANDALE	424,240	132	115
5751	ST ANSGAR	105,764	132	106
4203	MEDIAPOLIS	126,717	132	133
936	CAMANCHE	120,803	131	112
6943	WEST CENTRAL	46,321	131	50
355	AR-WE-VA	59,216	131	87
2988	HINTON	79,497	131	161
4878	OGDEN	95,899	131	125
6961	WESTERN DUBUQUE CO	346,160	131	72
7002	WHITING	32,426	131	45
9	AGWSR	125,124	130	67
3141	IOWA CITY	1,392,197	130	76
3771	LITTLE ROCK	23,840	130	85
5157	SOUTH O'BRIEN	104,595	130	51
4149	MOC-FLOYD VALLEY	182,673	130	109

**4.3% Reduction To State Aid for Allowable Growth
Ranked by Per Pupil Reduction**

Attachment B

Dist. No.	District Name	4.30% State Aid Reduction	Reduction Per Pupil	Rank of Valuation Per Pupil
5877	SERGEANT BLUFF-LUTON	156,696	130	46
6453	TREYNOR	67,086	129	157
3348	KINGSLEY-PIERSON	64,721	129	107
3996	IKM	67,656	129	81
4776	NORTH MAHASKA	75,914	129	92
4824	RIVERSIDE	95,755	129	52
1359	COLO-NESCO	80,841	129	74
6741	WALL LAKE VIEW AUBURN	80,462	129	89
2682	GMG	49,879	128	88
2766	H-L-V	57,159	128	61
5328	PRESCOTT	14,142	128	36
108	ALDEN	45,483	128	65
540	BCLUW	88,954	128	86
2205	FARRAGUT	44,854	128	95
3841	LOUISA-MUSCATINE	114,459	127	110
4644	NEWELL-FONDA	61,979	127	40
5250	PLEASANT VALLEY	394,370	127	138
4437	MONTEZUMA	70,015	127	70
1206	CLARION-GOLDFIELD	122,051	127	57
6095	SOUTH HAMILTON	98,511	127	71
4860	ODEBOLT-ARTHUR	57,209	127	97
2493	GILMORE CITY-BRADGATE	28,610	126	22
5323	PRAIRIE VALLEY	107,634	126	35
5121	PANORAMA	96,912	126	73
2457	GEORGE	42,061	125	48
2376	GALVA-HOLSTEIN	70,517	125	82
5823	SCHALLER-CRESTLAND	64,675	125	77
3411	SOUTHERN CAL	85,031	125	59
1134	CHARTER OAK-UTE	38,684	125	62
4023	MANSON-NORTHWEST WEBSTER	106,122	124	63
6092	SOUTH CLAY	25,629	124	25
6750	WALNUT	34,254	123	100
873	NORTH IOWA	79,771	123	16
999	CARROLL	233,155	123	55
3906	LYNNVILLE-SULLY	63,884	123	69
2520	GLIDDEN-RALSTON	50,599	122	102
2846	HARRIS-LAKE PARK	41,194	122	32
4778	NORTH KOSSUTH	52,079	120	11
914	C AND M	29,693	120	60
423	AURELIA	44,007	120	39
4978	ORIENT-MACKSBURG	37,399	120	56
1969	EAST MONONA	21,366	120	43
6921	WEST BEND-MALLARD	51,578	120	30
225	AMES	566,233	119	37
4785	NORTH TAMA	65,082	119	64
2570	GRAND	22,178	118	24
1218	CLAY CENTRAL-EVERLY	63,897	118	41
6417	TITONKA	27,149	118	49
1972	EASTERN ALLAMAKEE	60,308	117	38

**4.3% Reduction To State Aid for Allowable Growth
Ranked by Per Pupil Reduction**

Attachment B

<u>Dist. No.</u>	<u>District Name</u>	<u>4.30% State Aid Reduction</u>	<u>Reduction Per Pupil</u>	<u>Rank of Valuation Per Pupil</u>
4068	MARCUS-MERIDEN CLEGHORN	72,821	117	42
72	ALBERT CITY-TRUESDALE	34,888	116	20
1337	COLLEGE	362,196	116	47
6992	WESTWOOD	84,136	115	29
5868	SENTRAL	30,886	114	21
6120	SPIRIT LAKE	143,058	114	18
603	BENNETT	30,563	113	53
5625	ROCKWELL CITY-LYTTON	65,287	113	28
6561	UNITED	52,436	113	17
916	CAL	34,157	112	27
5508	RICEVILLE	50,532	112	26
3033	HUBBARD-RADCLIFFE	61,521	110	33
333	ARMSTRONG-RINGSTED	45,134	110	10
6516	TWIN RIVERS	28,147	110	15
6957	WEST DES MOINES	950,300	109	23
6345	TERRIL	23,959	108	19
4751	NISHNA VALLEY	32,703	108	31
3330	KEOTA	44,551	107	14
5301	POMEROY-PALMER	36,284	107	13
4266	MESERVEY-THORNTON	19,233	107	9
657	EDDYVILLE-BLAKESBURG	88,760	107	8
4775	NORTHEAST HAMILTON	34,409	106	7
5139	PATON-CHURDAN	24,240	103	5
4890	OKOBOJI	105,487	102	6
5486	REMSEN-UNION	49,612	99	12
1854	DOWS	17,071	99	3
6633	VENTURA	20,369	67	2
3897	LU VERNE	7,448	67	1
	Total	<u>\$ 74,079,579</u>		
		Average	\$	142
		Median	\$	144

Rank of per pupil valuation is based on FY 2000 valuations and FY 2002 Budget Enrollments.
AEA reduction amounts are not included and total \$3.4 million.